

Annexure - Identity details

Version 1 - Effective 18 September 2017

Taxation Administration Act 2001 section 113D(1)

Guide to completing the identity details annexure



Do not return this guide with the completed form. Keep for future reference.

When you need to complete an identity details annexure

Each non-Australian transferor or transferee must complete an identity details annexure when transferring real property (e.g. houses, apartments, business premises or vacant land). All fields that apply must be completed.

A transferor or transferee is non-Australian if they are:

- an individual who is not an Australian citizen (non-Australian citizens include permanent residents)
- a company incorporated outside Australia
- a trust with a country of tax residence that is not Australia
- another body (e.g. body politic, corporation sole) formed outside Australia.

The identity details annexure should be included when lodging the following forms:

- Claim for home or first home transfer duty concession (Form D2.1)
- Dutiable transaction statement (Form D2.2)
- Claim for family business concession (Form D2.5)
- Claim for first home vacant land concession (Form D2.7)
- Transaction statement (Form D12.6).

If you are a non-Australian transferee and lodge an QRO form stated above (excluding Form D12.6), you do not have to complete the property details section or provide your date of birth (for individuals) or ABN, ACN or ARBN (for non-individuals) in the identity details annexure, if you have already given this information in one of the other forms. Attach the annexure securely to the form that you are lodging to ensure that the correct details are recorded.

This annexure may also be lodged separately if you are not lodging any other forms or documents (e.g. if you are a non-Australian transferor). In this case, you must complete the annexure in full to ensure that the correct details are recorded.

Where applicable, you must lodge a completed identity details annexure for a dutiable transaction within 30 days after that transaction takes place.

Where to lodge your documents

If you are a non-Australian transferee and your legal adviser is a registered self assessor, you should lodge the documents for the dutiable transaction and all completed forms, including an identity details annexure, with them for stamping.

If you are a non-Australian transferor and you have provided your email address, you may complete the identity details annexure online via a secure portal. We will use your email address to give you access details.

If you are a non-Australian transferee who does not have a legal adviser, or settlement or lodging agent, you can lodge the documents and all completed forms, including an identity details annexure, with the Commissioner of State Revenue. Send the forms and your documents to GPO Box 2593, Brisbane Qld 4001.

Non-Australian transferors who have not provided an email address should send their identity details annexure to the Commissioner of State Revenue, GPO Box 2593, Brisbane Qld 4001.

How to complete this form

This form has two sections—a property details section and an identity details section. Individuals and non-individuals must complete all applicable sections under the Identity details section.

When completing this form, print or type all responses in boxed spaces. If there is insufficient space, attach additional forms or pages.

Property details

Provide the real property description and street address. These details will normally be displayed on the documents for the transaction (e.g. purchase/sale contract, Transfer Form 1, Property Information Form 24).

Identity details

Indicate whether you are a transferee or transferor for the transaction:

- A transferor is a person disposing of their interest in property.
- A transferee is a person acquiring an interest in property.

Individuals

Individuals must provide their full name (including any middle names) and date of birth, and complete all other fields that apply in this section, as the following explains.

Individuals holding real property as trustee for a trust should also complete this section.

Country of residence for tax purposes

The country in which the trust is resident for tax purposes must be provided. Tax residency may depend on if the country the trust is in has a tax treaty with Australia. If the trust pays tax in Australia and other countries, state the main other country in which the trust pays tax. Seek professional advice or go to www.ato.gov.au/Individuals/International-tax-for-individuals for more information.

Nationality or citizenship

The country of citizenship must be entered.

If you have dual citizenship, only complete the identity details annexure if neither citizenship is Australian.

Passport number and country of issue

If you have a passport, you must enter the passport number and country of issue. The passport number may also be shown as a document ID on your passport.

Visa

Where you have given your passport number, also provide:

- any visa number allowing your entry to Australia
- the sub-class relating to the visa number
- the visa expiry date.

Overseas identifier

Provide the unique identifier allocated to you as an individual in your country of tax residence (e.g. tax identification number).

Foreign Investment Review Board application number

This is the application number you received when originally purchasing the property. Provide this number regardless of whether an exemption was given. Email FIRBResidential@ato.gov.au if you need your application number.

Other overseas identifier

This is any other unique identifier separate to the overseas identifier allocated to you as an individual in your country of nationality or citizenship (e.g. ID card). You only need to provide the identifier, not its name.

Non-individuals

A person responsible for a non-individual entity (e.g. a director or company secretary) must provide its name and complete all other fields that apply in this section, as the following explains.

Country of residence for tax purposes

The country in which the non-individual entity is resident for tax purposes must be provided. Tax residency may depend on if the country in which the non-individual entity operates has a tax treaty with Australia. If the non-individual entity pays tax in Australia and other countries, state the main other country in which the non-individual entity pays tax. Seek professional advice or go to www.ato.gov.au/Individuals/International-tax-for-individuals for more information.

Overseas registration number

Provide the registration number (equivalent to an ABN, ACN or ARBN) used overseas for a non-individual entity not incorporated in Australia.

Foreign Investment Review Board application number

This is the application number you received when originally purchasing the property. Provide this number regardless of whether an exemption was given. Email FIRBResidential@ato.gov.au if you need your application number.

Other overseas identifier

This is any other unique identifier separate to the overseas registration number used overseas for a non-individual entity not incorporated in Australia (e.g. any other ABN or ACN equivalent which has not been provided as the overseas registration number, or any other government-issued identifying number). You only need to provide the identifier, not its name.

Queensland Revenue Office is collecting the information on this form for the purposes of administering state revenue. This is authorised by the *Duties Act 2001*, *Land Tax Act 2010* and the *Taxation Administration Act 2001*. Your personal information may be disclosed without your consent in circumstances outlined in the Taxation Administration Act or as otherwise authorised by law. It is the Office of State Revenue's usual practice to disclose personal information collected on this form to the Australian Taxation Office and other Australian state and territory revenue offices in accordance with the Taxation Administration Act.

Queensland Revenue Office
GPO Box 2593
Brisbane Qld 4001

Email: duties@treasury.qld.gov.au

Ph: 1300 300 734

Visit www.qld.gov.au/qro for information about duties and other state taxes.

Annexure - Identity details

Version 1 - Effective 18 September 2017



Taxation Administration Act 2001 section 113D(1)

Each non-Australian transferor or transferee must complete an annexure for any transactions that include real property (e.g. houses, apartments, business premises or vacant land).

The annexure must be included when lodging the following:

- Claim for home or first home transfer duty concession (D2.1)
- Dutiable transaction statement (D2.2)
- Family business concession (D2.5)
- Claim for first home vacant land concession (D2.7)
- Transaction statement (D12.6).

Office use only
Form bundle number

Queensland Revenue Office is collecting this personal information for the purpose of tax administration under the *Duties Act 2001*, the *Land Tax Act 2010* and the *Taxation Administration Act 2001*.

Property details

Lot no.	Plan type	Plan number	Title reference	Property address
222	RP	706872	21360221	22 Wall Street, Eimeo, Queensland 4740
				,
				,
				,

Identity details

Are you the transferor or transferee?

☒ Transferor

☐ Transferee

Individuals

Surname

First name

Other names

Date of birth

Country of residence for tax purposes

Nationality or citizenship

Passport number and country of issue

Visa

• Number

• Subclass

• Expiry date

Overseas identifier (e.g. tax identification number)

Foreign Investment Review Board application number

Other overseas identifier (e.g. ID card)

Non-individuals

Entity name

ABN ☐

ACN ☐

ARBN ☐

Country of residence for tax purposes

Country of formation or incorporation

Overseas registration number
(e.g. business registration number)

Foreign Investment Review Board
application number

Other overseas identifier

Declaration

I declare that the information supplied to the Commissioner of State Revenue is true and correct.

Name

Signature

Date

Mobile number

Phone number

Email

Queensland Revenue Office is collecting the information on this form on behalf of the Commissioner of State Revenue for the purposes of administering state revenue. This is authorised by the *Duties Act 2001*, the *Land Tax Act 2010* and the *Taxation Administration Act 2001*. Your personal information may be disclosed without your consent in circumstances outlined in the Taxation Administration Act or as otherwise authorised by law. It is the Queensland Revenue Office's usual practice to disclose personal information collected on this form to the Australian Taxation Office and other Australian state and territory revenue offices in accordance with the Taxation Administration Act.

Commissioner of State Revenue
GPO Box 2593
Brisbane Qld 4001
Ph: 1300 300 734

Visit www.qld.gov.au/qro for information about duties and other state taxes.

© The State of Queensland (Queensland Treasury)